Proj. 730032B

AGENCY FOR INTERNATIONAL DEVELOPMENT
Washington, D. C. 20523

OFFICE OF THE AUDITOR GENERAL

AREA AUDITOR GENERAL/EAST ASIA

# AUDIT REPORT 18

## UNITED STATES A.I.D. MISSION TO VIETNAM (USAID/VN)

## BASIC AGREEMENT NO. AID/csd-1882, TASK ORDER NO. 1, WITH

## ASIAN-AMERICAN FREE LABOR INSTITUTE, INC. (AAFLI)

## (PROJECT NO. 730-15-410-328, TRADE UNION DEVELOPMENT)

**Period covered: April 1, 1970 to June 30, 1973**
**Audit Report No. 9-730-74-50**
**Date report issued: December 27, 1973**

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AUDIT REPORT

UNITED STATES A.I.D. MISSION TO VIETNAM (USAID/VN)

BASIC AGREEMENT NO. AID/csd-1882, TASK ORDER NO. 1, WITH

ASIAN-AMERICAN FREE LABOR INSTITUTE, INC. (AAFLI)

(PROJECT NO. 730-15-410-328, TRADE UNION DEVELOPMENT)

## Part I - Purpose and Scope

We have made an interim financial audit of Task Order No. 1 under basic agreement No. AID/csd-1882 between the Agency for International Development (A.I.D.) and the Asian-American Free Labor Institute, Inc. (AAFLI), a U.S. Corporation with its principal offices at 1775 K Street, N.W., Washington, D. C. The audit was conducted at the contractor's office in Saigon and covered the period from April 1, 1970 through June 30, 1973 and may be read in conjunction with AAG/EA Audit Report No. 74-35 dated November 28, 1973, on Labor Sector Activities.

The purpose of the audit was to: (1) ascertain the propriety of piaster costs claimed by the contractor; and (2) determine compliance with the terms and conditions of the task order. In addition we made a brief evaluation of the contractor's performance thus supplementing Audit Report No. 74-35 dated November 28, 1973. Our audit was made in accordance with generally accepted auditing standards giving due consideration to applicable AID regulations.

Our examination included a review of funding documents, payroll records, bank statements, leave records, vendors' invoices and all other data considered necessary in the circumstances. We made field trips to the provinces of Bien Hoa, Binh Duong, Long An, Gia Dinh, An Giang and Chau Doc to inspect equipment and projects. We discussed task order implementation with USAID officials, contractor's representatives and Confederation of Labor (CVT) officials in Saigon.

## Part II - Background

### A - TRADE UNION DEVELOPMENT PROJECT

Task Order No. 1 is funded under Project No. 730-15-410-328, Trade Union Development. The primary objective of the project is to assist the Vietnamese labor movement in becoming an effective democratic labor institution by improving leadership and increasing membership. Task Order No. 1, effective April 1, 1968, obligated

the contractor to initially provide a field staff of 3 Americans for 2 years, an additional 30 American man-weeks for special projects, and up to 10 local nationals for administration.

The task order has been amended 15 times as of June 30, 1973. The amendments changed the contractor's personnel requirements to: (1) a field staff of up to 2 Americans; (2) up to 565 man-days of American consulting services; (3) up to 180 man-days of Vietnamese consulting services, and (4) up to 15 local nationals for administrative duties. The task order termination date has been changed from March 31, 1970 to June 30, 1974. The original cost estimate has been increased from $472,000 to $661,656 and VN$238 million has been added for local costs. The amendments also add additional duties to those listed in the original task order. The most important of these duties are to: (1) provide training for all levels of trade union administration, management and leadership; (2) develop and implement impact projects; (3) perform feasibility studies consonant with task order objectives; (4) establish a waterfront hiring hall; and (5) provide certain commodities.

B - PROJECT MANAGEMENT

Responsibility within the USAID for supervision of the task order is vested in the Assistant Director, Labor Division (AD/LAB) who organizationally reports to the Associate Director for Local Development (ADLD).

C - PRIOR AUDITS

AAG/EA (formerly AAG/VN) Audit Report No. 9-730-71-3 dated July 11, 1970, covered the period April 1, 1968 to March 31, 1970. The report contained four recommendations which have been fully implemented. AID/W, AG/AUD Audit Report No. 70-196, dated April 20, 1970, covered the period April 1, 1968 through November 30, 1969, and included seven recommendations. From the records available in USAID/VN, we could not determine if all seven recommendations have been acted upon. Our latest related audit is Report No. 74-35 dated November 28, 1973, on Labor Sector Activities.

Part III - Summary

Our examination showed that the contractor fulfilled substantially all task order obligations satisfactorily. The long absences from Vietnam of the contractor's Director during FY 1972, however, impaired the contractor's ability to provide the advice and assistance to the CVT contemplated in the contract (page 8).

Contractor personnel were absent from Vietnam for periods that, in some instances, exceeded the annual allowable visitation leave time limit (page 5).

All local currency costs claimed are allowable under the terms of the contract (page 5).

Compensatory leave earned by the contractor's U.S. field staff was not approved by the USAID (page 6).

## PART IV

## STATEMENT OF FINDINGS AND RECOMMENDATIONS

For the Office of the Director, USAID/VN

### A - STATUS OF FUNDS

The status of obligations, expenditures, and unliquidated balances, as shown in USAID/VN records, for U.S. dollar expenditures through May 31, 1973 and local currency through June 30, 1973 are as follows:

a. Dollar Funding

| PIO/T No. | Obligations US$ | Expenditures US$ | Unliquidated Balance US$ |
|---|---|---|---|
| 730-8-6301003 | $241,000 | $241,000 | $ -0- |
| 730-328-3-00359 | 75,000 | 75,000 | -0- |
| 730-328-3-10313 | 89,000 | 89,000 | -0- |
| 730-328-3-20063 | 139,000 | 87,550 | 51,450 |
| Total | $544,000 | $492,550 1/ | $51,450 |

1/ Represents AID/W advices of charge through May 31, 1973. Contractor claims for June 1973 in the amount of $3,149 have not been processed through USAID/VN records.

b. Vietnamese Piaster Funding

| PIO/T No. | VN$ Obligations (000) | VN$ Expenditures (000) | VN$ Unliquidated Balance (000) |
|---|---|---|---|
| 730-8-6301003 | VN$ 28,000 | VN$ 28,000 | VN$ -0- |
| 730-328-3-00359 | 46,000 | 46,000 | -0- |
| 730-328-3-10313 | 40,100 | 40,100 | -0- |
| 730-328-3-20063 | 52,000 | 34,556 | 17,444 |
| Total | VN$166,100 | VN$148,656 | VN$17,444 |

### B - CONTRACT EXPENDITURES

#### 1 - U.S. Dollar Costs

Advices of charge received from AID/W show that the contractor claimed and was paid $492,550 through May 31, 1973. Since all U.S.

dollar payments are made by AID/W directly to AAFLI's home office in Washington, D.C., dollar costs will be subject to audit by the AID/W Auditor General, Office of Audit (AG/AUD). A summary of dollar expenditures as recorded by USAID/VN as of June 30, 1973, is shown in Exhibit A.

2 - Local Currency Costs

USAID/VN records show that the contractor claimed and was paid VN$148,655,521 through June 30, 1973. Details of local currency expenditure are shown in Exhibit B. All costs claimed were allowable under the terms of the contract. The contractor maintains two local bank accounts in the Chase Manhattan Bank, Saigon. Our June 30, 1973 reconciliation of both accounts disclosed no deficiencies.

C - LEAVE PRACTICES AND PROCEDURES

1 - Visitation Travel

Article X, D, of Amendment No. 3 to Task Order No. 1 provides for the payment of a Separate Maintenance Allowance (SMA) to the U.S. field staff who are assigned to Vietnam for 18 months or more and who have dependents domiciled outside Vietnam. Article X also permits visitation travel for the U.S. field staff that meet the SMA criteria. The travel and periods of absence from Vietnam are subject to the criteria established in M.O. 459.2 and USAID Order 56.7.1. These orders limit the time away from post to visit dependents in the U.S. or abroad to 48 calendar days, including travel time, during a one-year period. Also, there must be an interval of at least 3 months between family visitation trips to the United States.

In addition, any absences from Vietnam that are not related to Task Order activities must be approved by the USAID/VN contracting officer. Exhibit C shows the arrival and departure dates of the contractor's U.S. field staff and the periods of time in which they were absent from Vietnam. Our review of available documents disclosed that in some instances the time taken outside of Vietnam by contractor's employees exceeded the limitations established in M.O. 459.2. We are requesting the Office of Audit (AG/AUD) AID/W by separate memorandum to determine if AAFLI was properly reimbursed for excess leave taken.

2 - Time and Attendance Reports

Time and attendance reports were satisfactorily maintained by the contractor.

3 - Compensatory Time

Our review of Time and Attendance Reports showed that, although compensatory time was being accumulated by U.S. personnel, there were no records of required approval by USAID for compensatory leave taken by the employees. Details of compensatory time earned are shown in Exhibit D.

In an August 28, 1969 letter to the contractor, the AID/W contracting officer stated that the contract was being amended to permit the contractor's American employees to take visitation travel and that the contractor was "authorized to provide compensatory time for his employees in the same manner earned by USAID employees." Amendment No. 3 to Task Order No. 1 dated August 29, 1969, incorporated the visitation travel privileges into the task order. The task order made no provisions, however, for authorizing and approving overtime work and compensatory leave. In an October 6, 1969 letter to the contractor, the AID/W Contracting Officer stated: "With respect to compensatory time, the USAID policy limits such time to compensatory time authorized and approved in advance. Such authorization and approval is to be requested of the USAID Director's representative and not more than a total of 60 hours compensatory time may be accumulated during any 3-month period."

Our examination showed that five American employees earned 1,718 hours of overtime during the period April 1, 1970 through June 30, 1973. The contractor's records also showed that 1,397 hours of compensatory leave were taken as of June 30, 1973. Neither the overtime worked nor the compensatory leave accumulated and taken were authorized or approved by USAID/VN. We are unaware of any AID/W approval of the compensatory leave earned and taken. In addition, we noted two instances in which more than 60 hours of compensatory leave was accumulated in a 3-month period. Apparently AID has paid the contractor for periods of compensatory leave taken by its employees without proper approval. We are requesting the Office of Audit (AG/AUD) AID/W by separate memorandum to determine the propriety of compensatory leave earned, taken or reimbursed.

Recommendation No. 1

USAID/VN should inform the contractor that compensatory leave time can only be accumulated and taken with USAID approval and any compensatory leave accumulated and taken without USAID approval will not be approved for reimbursement.

D - LEVEL OF EFFORT

Task Order No. 1 provided for up to two technicians without defining a time period for these technicians. We were informed by the USAID representative and we confirmed that PIO/T's were written to require that technicians be assigned for 2-year periods. Our evaluations of the U.S. field staff time provided disclosed that the contractor did not fully comply with the 2-year rule. The details of contract staffing are shown in Exhibit C.

1 - U.S. Consultants

Amendment 15 to Task Order No. 1 dated June 30, 1973, extended the Task Order termination date to June 30, 1974, and stated that up to 565 U.S. man-days of consultant's services may be provided by the contractor by June 30, 1974. As of June 30, 1973, 295 man-days were provided by consultants. The details of consultant man-days are shown in Exhibit E.

2 - Vietnamese Consultants

Under the provisions of the contract, the contractor was authorized to employ up to 180 man-days of Vietnamese consultants. Only two consultants were employed for 34 hours in January 1973 to evaluate certain cooperative programs. Their employment was approved by USAID/VN and the cost was reimbursed to the contractor. The contractor decided that he could not effectively employ Vietnamese consultants because their availability came only from the CVT, which could result in a conflict of interests. In view of the cost reimbursement provisions of the contract, the less than anticipated utilization of consultants has no adverse financial impact to USAID. Future consultant services will be determined on an "as needed" basis.

3 - Local Hire

Amendment to Task Order No. 1 established different limits for different periods on the number of local nationals that could be employed for administrative purposes. The total number of local employees did not exceed limits established by the task order.

E - CONTRACTOR'S PERFORMANCE

The contractor fulfilled many of his obligations satisfactorily. The training and intern programs, the feasibility studies, and the impact projects establishing the hiring hall were successful ventures. We observed, however, that a primary objective of the Trade Union Development Project, increasing union membership, although not specifically spelled out as a task order objective, has not yet

been accomplished. The ultimate objectives of both the task order and the project are designed to strengthen and increase participation by Vietnamese labor in the union movement, both domestically and internationally. The prolonged absences by the AAFLI Director impaired the contractor's ability to render the advice and assistance required by the contract.

The USAID/VN technical division in commenting on our draft report noted that the CVT membership goals which were established four years ago in the Budget Submission (PBS) projected CVT membership at 700,000 in FY 73. According to the Technical Division, this 700,000 goal is no longer realistic due to the implementation of the Land Reform Program.

We agree that changing conditions cause a need for re-evaluation of goals, nevertheless the results of these reappraisals should be incorporated into the USAID/VN programming process. The means of incorporating changes exist within the framework of the non-capital assistance program paper (PROP), the project agreements (ProAg), and the project appraisal report (PAR). Our review of the latest PAR, with a USAID/VN review date of January 30, 1973, disclosed an increasing yearly trade union membership with a planned goal of 1 million members at the end of the project. Since this membership goal is proclaimed unrealistic, the programming documents should be corrected accordingly.

Recommendation No. 2

USAID/VN should realistically appraise trade union membership goals and initiate action, if appropriate, within the framework of the project design plan to properly reflect revised goals.

USAID/VN (ASIAN-AMERICAN FREE LABOR INSTITUTE, INC.) EXHIBIT A

Task Order No. 1 Under Basic Agreement No. AID/csd-1882
Summary of Contractor's Claims - U.S. Dollars
As of June 30, 1973

| Budget Classification | Budget 4/1/68-6/30/73 | Expenditures Prior Audit 2/ 4/1/68-11/30/69 | Expenditures Unaudited 1/ 12/1/69-6/30/73 | Unliquidated Balance |
|---|---|---|---|---|
| Overseas Salaries | $198,065 | $ 49,093 | $141,186 | $ 7,786 |
| Payroll Costs and Benefits | 63,991 | 10,165 | 50,045 | 3,781 |
| Allowances & Overseas Differential | 84,353 | 23,228 | 63,540 | (2,415) |
| Consultants (Other Direct Costs) | 17,670 | 9,107 | 3,401 | 5,162 |
| Travel and Transportation | 55,420 | 11,339 | 39,001 | 5,080 |
| Per Diems | 14,147 | - | 12,845 | 1,302 |
| Hiring Hall Project | | | | |
| 1. Establishment of Hiring Hall | 27,670 | - | 26,542 | 1,128 |
| 2. U.S. Port Observation Tour | 23,700 | - | 20,747 | 2,953 |
| Equipment, Printing Materials and Supplies | 2,433 | 1,556 | 751 | 126 |
| Cooperative Development and Support Commodities | 51,913 | - | 27,715 | 24,198 |
| Miscellaneous | 4,638 | - | 5,438 | (800) |
| Total | $544,000 3/ | $104,488 | $391,211 | $40,301 |

1/ Subject to audit by AG/AUD, AID/W.
2/ AID/W AG/AUD Audit Report No. 70-196 issued April 20, 1970, covering period 4/1/68 - 11/30/69.
3/ Does not include $117,656 added by Amendment No. 15, effective June 30, 1973.

USAID/VN (ASIAN-AMERICAN FREE LABOR INSTITUTE, INC.) EXHIBIT B

Task Order No. 1 Under Basic Agreement No. AID/csd-1002
Summary of Vietnamese Piaster Contractor's Claims
As of June 30, 1973

| Budget Classification | Budget 4/1/68-6/30/73 | Expenditures Prior Report 4/1/68-3/31/70 | Expenditures Current Report | Unliquidated Balance |
|---|---|---|---|---|
| Allowances | VN$ 622,000 | VN$ - | VN$ - | VN$ 622,000 |
| Allowances | 800,000 | - | 210,000 | 590,000 |
| Travel & Transportation | 5,897,525 | 922,541 | 4,969,026 | (12,042) |
| Per Diem Local | 24,263,341 | 7,075,589 | 16,782,600 | 405,152 |
| Local Salaries | 24,593,728 | 6,378,355 | 19,399,968 | (1,184,595) |
| Fees to Lecturers | 3,696,362 | 113,550 | 2,737,800 | 845,012 |
| Interns | 61,343,815 | 1,042,500 | 58,975,315 | 1,326,000 |
| Hiring Hall Project | 1,500,000 | - | 157,300 | 1,342,700 |
| Equipment, Printing Materials and Supplies | 3,726,349 | 380,028 | 1,908,526 | 1,437,795 |
| Cooperative Development and Support Commodities | 29,659,371 | 4,956,000 | 15,403,121 | 9,300,250 |
| Seed Capital for Cooperative Development | 6,000,000 | - | 5,000,000 | 1,000,000 |
| Vehicle Program Use | 1,000,000 | - | - | 1,000,000 |
| Miscellaneous | 3,015,509 | 609,759 | 1,633,543 | 722,207 |
| Total | VN$166,100,000 1/ | VN$21,478,322 | VN$127,177,199 2/ | VN$17,444,479 |

1/ Does not include VN$72 million added by Amendment No. 15, effective June 30, 1973.

2/ Piaster expenditures reported in AAG/EA Audit Report No. 74-35 Labor Sector, dated November 28, 1973 VN$144,525,707
Contractor claims for June 1973 paid by USAID/VN in July 1973 4,129,814

Total VN$148,655,321

Task Order No. 1 Under Basic Agreement No. AID/csd-1802
Schedule of Contractor's U.S. Field Staff Showing
Arrival and Departure Dates, and Absences From Vietnam
From April 1, 1970 to June 30, 1973 1/

| Name/Position | Date of Arrival | Date of Departure | Absences From Vietnam From | To | Total Days | Purpose |
|---|---|---|---|---|---|---|
| William J. McGonable<br>Assistant Director | 02/25/69 | 05/09/71 | 07/04/70 | 07/31/70 | 28 | SMA U.S. |
| | | | 12/17/70 | 01/15/71 | 30 | SMA & Consultation Wash. |
| | | | 05/02/71 | 05/09/71 | 07 | Departed Post |
| Thomas V. Miller<br>Director | 04/30/70 | 09/07/72 | 08/14/70 | 09/09/70 | 27 | SMA |
| | | | 01/21/71 | 03/07/71 | 46 | SMA |
| | | | 06/06/71 | 07/13/71 | 37 | SMA - Consultation |
| | | | 12/09/71 | 02/22/72 | 76 | (24 SMA + 52 Consultation) |
| | | | 04/05/72 | 04/13/72 | 09 | Manila Seoul TDY |
| | | | 05/07/72 | 06/21/72 | 46 | Wash. & Seoul approved by USAID if not charged to T.O. #1 |
| | | | 07/11/72 | 08/03/72 | 24 | SMA |
| Donell Newsom<br>Assistant Director | 04/19/71 | - | 05/21/71 | 05/28/71 | 07 | SMA<br>(5 days' TDY Hong Kong |
| | | | 07/15/71 | 09/15/71 | 63 | (5 " A.L.<br>(5 " Home Leave |
| | | | 10/15/71 | 10/20/71 | 06 | SMA |
| | | | 11/19/71 | 11/23/71 | 05 | SMA |
| | | | 12/23/71 | 12/23/71 | 05 | SMA |
| | | | 01/28/72 | 02/02/72 | 06 | SMA Hong Kong |
| | | | 03/03/72 | 03/08/72 | 06 | " " " |
| | | | 04/18/72 | 04/27/72 | 10 | " " " |
| | | | 05/30/72 | 06/03/72 | 05 | " " " |
| | | | 07/07/72 | 07/12/72 | 06 | " " " |

Task Order No. 1 Under Basic Agreement No. AID/csd-1882
Schedule of Contractor's U.S. Field Staff Showing
Arrival and Departure Dates, and Absences From Vietnam
From April 1, 1970 to June 30, 1973 1/

| Name/Position | Date of Arrival | Date of Departure | Absences From Vietnam From | To | Total Days | Purpose |
|---|---|---|---|---|---|---|
| Donell Newsom | | | 08/04/72 | 08/22/72 | 19 | SHA Hong Kong |
| Assistant Director | | | 09/22/72 | 09/28/72 | 07 | " " " |
| (Cont'd.) | | | 10/28/72 | 11/02/72 | 06 | " " " |
| | | | 12/21/72 | 12/28/72 | 07 | " " " |
| | | | 03/09/73 | 03/15/73 | 07 | " " " |
| | | | 05/10/73 | 05/18/73 | 09 | " " " |
| | | | 06/19/73 | 06/25/73 | 07 | " " " |
| Adam Schifflinger Director | 08/29/72 | 01/18/73 | - | - | - | |

1/ Periods of absence from April 1, 1968 to March 31, 1970 were reported in AAG/EA Audit Report No. 9-730-71-3 dated July 11, 1970.

USAID/VN (ASIAN-AMERICAN FREE LABOR INSTITUTE, INC.) EXHIBIT D

Task Order No. 1 Under Basic Agreement No. AID/csd-1882
Schedule of Compensatory Time Earned
by Contractor's U.S. Field Staff
From April 1, 1970 to June 30, 1973

| Quarterly Period | | Compensatory Time Earned (Hours) | | | | |
|---|---|---|---|---|---|---|
| | | Fernand E. Audie | William J. McGonable | Thomas V. Miller | Donell Newsom | Adam Schifflinger |
| 04/01/70 | 06/30/70 | 32 | 51 | 60 | | |
| 07/01/70 | 09/30/70 | | 48 | 59 | | |
| 10/01/70 | 12/31/70 | | 57 | 94 | | |
| 01/01/71 | 03/31/71 | | 44 | 33 | | |
| 04/01/71 | 06/30/71 | | 16 | 105 | 71 | |
| 07/01/71 | 09/30/71 | | | 58 | 33 | |
| 10/01/71 | 12/31/71 | | | 103 | 96 | |
| 01/01/72 | 03/31/72 | | | 39 | 84 | |
| 04/01/72 | 06/30/72 | | | 36 | 82 | |
| 07/01/72 | 09/30/72 | | | 58 | 74 | 48 |
| 10/01/72 | 12/31/72 | | | | 105 | 101 |
| 01/01/73 | 03/31/73 | | | | 59 | 14 |
| 04/01/73 | 06/30/73 | — | — | — | 58 | — |
| Total Hours | | 32 | 216 | 645 | 662 | 163 |

Task Order No. 1 Under Basic Agreement No. AID/csd-1882
Schedule of Arrival and Departure of Contractor's Consultants
As of June 30, 1973

| Consultant's Name | Arrival Date | Departure Date | Total Man-Days |
|---|---|---|---|
| Patrick Long | 08/17/70 | 09/26/70 | 40 |
| Patrick J. King | 10/01/71 | 11/30/71 | 61 |
| Steve Homer | 03/31/71 | 08/02/71 | 154 |
| Michael A. Lampe | 11/07/72 | 12/16/72 | 40 |
| Total Man-Days | | | 295 |

## Distribution of Report

| | |
|---|---|
| **USAID/VN** | |
| Director | 12 |
| **AID/W** | |
| Auditor General, Office of Audit (AG/AUD) | 5 |
| Bureau for Supporting Assistance, Office of Management (AA/SA/MGT) | 2 |
| Office of Vietnam Affairs (AA/SA/VN) | 1 |
| Office of Contract Management (AA/SER/CM) | 2 |
| Inspector General of Foreign Assistance (IGA/W) | 1 |
| **OTHER** | |
| General Accounting Office (GAO)/Bangkok | 1 |
| Inspections and Investigations Staff (IIS)/Saigon | 1 |